

Key Controls and Tests for Food Beverage Revenue

FOOD AND BEVERAGE REVENUE, a. Planning and Pricing the Menu

FB_01 Plan, price, and periodically update menu items and product lists. **Source** AHMA **Risk:** L **Freq:** 3

Are food and beverage menu items periodically reviewed to determine if the price is marketable? Costed and priced to maximize revenue potential and obtain the desired cost percentage and product mix?

FB_01a Test of Control:

Checklist Question:

Have menu costs been updated within the previous 12 months?

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Test:

Examine the most recent recipe files and determine whether recipe costs have been updated within the previous 12 months. Updated recipes and costs are required in order to project theoretical food and beverage cost for menu analysis.

How to Document:

Documentation for at least 10 high volume and/or high cost menu items showing current recipe and invoice documentation to verify the costs.

Expected Results to Pass:

90% Compliance

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_01b Test of Control:

Checklist Question:

Has a sales analysis been conducted on existing menus within the past 12 months?

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Test:

Examine the files to determine whether the menu has been analyzed by contribution margin (CM) and volume to evaluate change and promote profitable items and remove unprofitable items.

How to Document:

Copy of most recent analysis and summary of actions taken as a result of the completed analysis.

Expected Results to Pass:

100% compliance.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_02 Authorize prices to be charged. **Source** AHMA **Risk:** M **Freq:** 2

Are the correct prices maintained in the point-of-sale system (POS)? Is access to the POS price change function limited?

FB_02a Test of Control:

Checklist Question:

Are POS prices correct as compared to menus and other price lists?

How to Test:

Examine POS prices against menus and any other established price lists to determine whether POS prices are correct.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Printout of POS prices and copies of menus examined.

Expected Results to Pass:
99% accuracy.

Followup If Failed:
If the control is not in place or is not working, implement the control and retest in 30 days.

FB_02b Test of Control:

Checklist Question:

Is access to the POS price change function limited to essential personnel?

How to Test:

Examine the rights and rights assignment in the POS system and make a list of the individuals authorized to change prices. Examine that list against a list of authorized personnel and/or obtain the GM and F&B Manager's review and concurrence.

Eval Method:

System Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copy of the list from the POS and a copy of the authorized list or the signature of the General Manager.

Expected Results to Pass:
100% compliance.

Followup If Failed:
If the control is not in place or is not working, implement the control and retest in 30 days.

FB_03

Authorize officers' checks, complimentary meals, and discounts

Are all outlets informed about hotel policy about authorizations and restrictions for quality assurance, complimentary and discounted meals? Is policy being followed for management authorization and support of complimentary and discounted meals?

Are discounted and complimentary coupons secured, accounted for, and canceled upon redemption to prevent reuse?

Source AHMA

Risk: L

Freq: 4

FB_03a Test of Control:

Checklist Question:

Does the hotel have a current policy on quality assurance, complimentary and discounted meals?

How to Test:

Secure a copy of the current policy and determine whether it addresses the procedures for authorizing and supporting (documenting) quality assurance, complimentary and discounted meals.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copy of the policy document.

Expected Results to Pass:
100% compliance.

Followup If Failed:
If the control is not in place or is not working, implement the control and retest in 30 days.

FB_03b Test of Control:

Checklist Question:

Is the policy for quality assurance, complimentary and discounted meals followed by outlet and accounting staff?

How to Test:

Obtain the point-of-sale reports showing voids, returns and discounts during the past 3 months. Also obtain a copy of the quality assurance account detail (for management meal charges) for the same time period. Select a sample of approximately 10% of the items on the reports and examine the supporting documentation to determine whether the hotel policy has been successfully implemented.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

The reports and working papers showing the results of the review along with a brief summary of the results supporting determination of compliance or non-compliance.

Expected Results to Pass:

95% compliance with hotel policy.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_03c Test of Control:

Checklist Question:

Are discount and complimentary coupons and gift certificates secured, accounted for and canceled to prevent reuse?

How to Test:

Examine the discount and complimentary coupon and gift certificate files to determine whether the unissued coupons and certificates are secured and whether a record-keeping system exists to track issued against used coupons and certificates. Verify that used coupons and certificates are canceled to prevent re-use.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Written analysis of the record-keeping function that addresses the adequacy of security, tracking and cancellation of coupons and certificates.

Expected Results to Pass:

Unissued coupons and certificates must be secured and have limited access. The record-keeping function should be current within 30 days. Used coupons and certificates are cancelled.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_04

Establish staffing guidelines based on forecasted business.

Is forecasted business documented and staffing is scheduled according to anticipated business demand?

Source AHMA

Risk: H

Freq: 1

FB_04a Test of Control:Checklist Question:

Is staff scheduled to forecasted demand?

How to Test:

Examine scheduling documentation for each outlet for the previous 2 week period to determine how management uses a numbers based forecast of cover counts (based on any or all of the following: projected occupancy, capture rate, guests per occupied room, historical demand, local demand, local events). Each outlet must have a staffing guide for staff/cover ratios and/or threshold levels of demand.

Eval Method:

File Analysis

Eval By:

F&B Management

How to Document:

A written analysis describing the staffing method employed by each restaurant and a determination as to whether procedures are adequate to capture forecast demand and ensure that staffing is appropriate for that forecast.

Review By:

GM /AGM

Expected Results to Pass:

Each outlet must employ a numbers based forecasting method and have staffing guides in place to appropriately schedule for forecasted demand. Failure on this control is automatic if a forecasting method is not demonstrated. There are many approaches to numbers based forecasting and judgement may be applied. The General Manager will make the final assessment if the result is in doubt.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_05**Establish and implement suggestive-selling techniques.**

What is the hotel's program for suggestive-selling?

FB_05a Test of Control:Checklist Question:

Do F&B servers use suggestive and up-selling techniques?

How to Test:

Ensure that a QA/Duty meal is during a busy lunch or dinner meal period and observe at least 3 servers during the meal. Record your observations. Does the server practice suggestive-selling and upselling techniques? An alternative test is to interview 5 customers exiting the restaurant and ask them whether the server suggested or upsold any items.

Eval Method:

Observation

Eval By:

F&B Management

How to Document:

Attach the date, time and results of your observation.

Review By:

GM /AGM

Expected Results to Pass:

100% implementation is considered successful for this test.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

Source AHMA

Risk: H

Freq: 1

FB_06**Establish and implement hospitality training programs.**

Does the hotel provide customer service and job skills training for employees?

Source AHMA

Risk: M

Freq: 2

FB_06a Test of Control:

Checklist Question:

Did line level employees receive customer service training in the last two years?

How to Test:

Examine training records to determine what percentage of front line employees received customer service training during the previous one year period.

Eval Method:

File Analysis

Eval By:

Training

Review By:

GM /AGM

Expected Results to Pass:

Pass for this test is 50% or more, with the assumption that line level employees will receive customer service training at least every 2 years.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_07

Set up a shopping service to establish an independent review of all guest service and control procedures.

Did the hotel receive an independent assessment during the previous 2 years?

FB_07a Test of Control:

Checklist Question:

Did the hotel receive an independent review of guest service and control procedures during the past 2 years?

How to Test:

Ask for a copy of the shopper's report and read it to determine whether the shopper addressed customer service, cleanliness and internal controls.

Eval Method:

File Analysis

Eval By:

General Manager

Review By:

Source AHMA

Risk: H

Freq:

2

Expected Results to Pass:

Yes is a pass, No is a fail.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 90 days.

FB_08

Establish order/entry procedures, and train staff in the proper use of the POS system.

Are orders entered as they are taken? Are server and cashiering functions separate where possible? Are policies and procedures documented and training on-going? Is supervision adequate? Are appropriate system and function access levels established and maintained and is access to keys properly controlled?

FB_08a Test of Control:

Checklist Question:

Are order/entry procedures established?

How to Test:

Is there an SOP outlining order/entry procedures for each outlet?

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

Expected Results to Pass:

100% compliance.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

Source AHMA

Risk: H

Freq:

1

FB_08b Test of Control:

Checklist Question:

Are orders entered into the POS as they are taken?

How to Test:

Observe server/cashier activity in each outlet, either in person (unobtrusively), on camera, or by a secret shopper and determine whether 1) orders are entered into the POS promptly by servers, bartenders or cashiers and 2) orders entered into the POS match items served. Record your observations in detail and observe a number of transactions/tables in each outlet during multiple shifts. You should have access to POS guest check detail to test your observations against the POS records. Pay particular attention to items that can be provided by the server alone (without going through kitchen staff).

Eval Method:

Observation

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

A written summary of your method and findings for each outlet. Copies of your notes and POS guest checks.

Expected Results to Pass:

100% compliance. Any deviations should be reported to the GM immediately in case security should become involved.

Followup If Failed:

Retest in 30 days.

FB_08c Test of Control:

Checklist Question:

For over-the-counter outlets, are receipts provided to each guest upon payment?

How to Test:

Observe the cashier activity for a short period of time over multiple shifts and record your observations.

Eval Method:

Observation and Sampling

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Written conclusion and copies of your notes.

Expected Results to Pass:

100% compliance.

Followup If Failed:

Notify the supervisor immediately and retest in 3 days.

FB_08d Test of Control:

Checklist Question:

If server and cashiering functions cannot be separated, are there compensating controls?

How to Test:

Examine the procedures in each outlet and determine whether server and cashiering functions are separated. If they are separated, no further testing is required. If they are not separated, determine whether orders are fulfilled by someone other than the server, such as kitchen or bar staff through remote POS printing. If that is true, no further testing is required. If not, determine whether there is a compensating control such as 1) daily sensitive item inventories or 2) camera surveillance (periodic and documented) or 3) guest count corroboration by a 3rd party such as a hostess.

Eval Method:

Observation, File Analy

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Written findings and conclusions.

Expected Results to Pass:

A compensating control, in place and working, in every case where serving and cashiering functions aren't separated.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 14 days.

FB_08e Test of Control:

Checklist Question:

Is there an SOP detailing access procedures and established access levels and rights to the POS system?

How to Test:

Ask F&B management for a copy of the Standard Operating Procedures governing access and access levels for the POS system.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copy of the SOP or the pertinent pages.

Expected Results to Pass:

If the SOP exists and is adequate, pass, otherwise, fail. The SOP should, at a minimum, describe the basic roles and related rights.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 90 days.

FB_08f Test of Control:

Checklist Question:

Is access limited to authorized users and limited according to operational needs?

How to Test:

Examine the POS active employee list and determine whether it is being maintained to 1) disable access for departed employees; 2) assign rights to individuals based on their roles.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copy of the list with annotations to indicate whether the employee is current and has the appropriate rights.

Expected Results to Pass:

95% compliance.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_08g Test of Control:

Checklist Question:

Are keys and access codes controlled?

How to Test:

Examine the key issue and return log to determine whether 1) it exists and 2) it is being used. Determine whether key issues are documented.

Eval Method:

File Analysis

How to Document:

Copy of the most recent page of the log and a written assessment of the control.

Eval By:

F&B Management

Review By:

GM /AGM

Expected Results to Pass:

Pass is indicated if the log exists and is being used. Failure is indicated by lack of key accountability.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FOOD AND BEVERAGE REVENUE, b. Recording Revenue

FB_09 **Authorize and account for void checks and transaction adjustments.**

Source AHMA

Risk: L

Freq: 4

Are all voided and returned items and checks authorized by management? Are void/return/adjustment keys restricted to management personnel? Are cashiers and Income Audit required to physically retain and account for void and return checks? Does Income Audit review void/return/adjustment logs and POS reports daily?

FB_09a Test of Control:

Checklist Question:

Are voids and adjustments limited to authorized personnel?

How to Test:

Examine the rights and rights assignment in the point-of-sale system and make a list of the individuals able to authorize voids and returns. Examine that list against a list of authorized personnel and/or obtain the GM and F&B Manager's review and concurrence.

Eval Method:

File Analysis

How to Document:

Copy of the test documentation.

Eval By:

F&B Management

Review By:

GM /AGM

Expected Results to Pass:

100% compliance.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_09b Test of Control:

Checklist Question:

Are voids/returns and adjustments tracked and reviewed.

How to Test:

Examine the adjustment log for the previous month and 1) compare it to the total of voids/returns and adjustments as reported through the point-of-sale system.

Eval Method:

File Analysis

How to Document:

Copy of POS report and adjustment log.

Eval By:

F&B Management

Review By:

GM /AGM

Expected Results to Pass:

95% compliance.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_09c Test of Control:Checklist Question:

Is there evidence of management review of voids, returns and adjustments?

How to Test:

Examine records for the previous month year and determine whether voids, returns and adjustment logs or reports were reviewed by management.

Eval Method:

File Analysis

How to Document:

Written analysis of findings.

Eval By:

Review By:
GM /AGM

Expected Results to Pass:

Regular review by outlet management and periodic review by senior management.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_10**Verify cash transactions and settlements.**

Are periodic surprise counts of F&B cashier drawers performed. Are cash settlements reconciled to recorded amounts per the POS system.

FB_10a Test of Control:Checklist Question:

Are periodic surprise countss of F&B cashier drawers conducted?

How to Test:

Examine cash count records and document the frequency and distribution of surprise cash counts for a period of three months.

Eval Method:

File Analysis

How to Document:

Copies of cash count documentation for the test period and written analysis of the results.

Eval By:

F&B Managemen

Review By:
GM /AGM

Expected Results to Pass:

A minimum of 1-2 surprise cash counts per outlet per month.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_10b Test of Control:Checklist Question:

Are cash settlements reconciled to recorded amounts per the POS system.

How to Test:

Examine income audit records for 3 days during the previous month and determine whether cash reconciliations were done.

Eval Method:

File Analysis

How to Document:

Copies of cash drop records and POS reports for the test dates.

Eval By:

F&B Managemen

Review By:
GM /AGM

Expected Results to Pass:

100% compliance.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_11**Establish and maintain proper food and beverage check controls.**

Does the hotel control pre-printed guest checks?

Source AHMA

Risk: L

Freq:

3

Source AHMA

Risk: H

Freq:

1

FB_11a Test of Control:

Checklist Question:

Does the hotel control pre-printed guest checks?

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Test:

Examine the guest check control log for the previous month and compare the number of the last check issued to the numbers on the unissued guest checks. Are there any missing numbers? Examine the guest checks for a single day and determine whether all guest checks are accounted for.

How to Document:

Copy of the check control log. Written account of the results of the guest check review, including the numerical results.

Expected Results to Pass:

Success for this test is a 100% accuracy.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_12

Calculate beverage sales potential.

Does the hotel calculate the potential beverage sales and compare the result to actual beverage sales? The calculation will be based on the ounces of beer, wine and liquor sold multiplied by the per ounce sales price.

Source AHIMA

Risk: H

Freq: 1

FB_12a Test of Control:

Checklist Question:

Does the hotel calculate beverage sales potentials?

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Test:

Examine the records to determine whether potential beverage sales analysis has been completed for the previous month. Determine whether the analysis is accurate and whether the results are reasonable.

How to Document:

Copy of the potential beverage sales analysis and results of the review.

Expected Results to Pass:

A successful test will indicate that the analysis was completed (yes is a pass) and whether the analysis result indicates that 95% or better of potential sales were realized.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_13

Independently control guest / cover counts.

If the activity has a POS system with orders printing remotely to the kitchen, then the risk is significantly lower. For activities that do not have that separation of function, how are guest/cover counts controlled?

Source AHIMA

Risk: H

Freq: 1

FB 13a Test of Control:

Checklist Question:

How are guest/cover counts controlled?

How to Test:

The test must be adapted to the activity but in general, the evaluator must determine whether guest and cover counts are accurate. Methods of evaluation include covert observation of the number of customers entering and/or ordering with a comparison to the sales records for the time period; observation through a surveillance camera, examination of corroborating records such as a hostess seating record with POS guest counts; examination of sensitive item records to evaluate variances, etc.

Eval Method:

File Analysis, Observati

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copy of the test documentation showing the date, time period, activity, number of customers identified, copy of the sales record and the analysis.

Expected Results to Pass:

5% represents a pass for this test.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB 14

Establish additional check controls for the restaurant buffet.

Is all buffet consumption paid for? Are there adequate controls to ensure that access is limited and that the hotel collects all revenue? One method of control is for the host/hostess to issue a ticket or guest check and record the number of guests. The guest can then pay either the server or the cashier and there will be an independent count.

Source AHMA

Risk: H

Freq: 1

FB 14a Test of Control:

Checklist Question:

Are there adequate check controls for buffets?

How to Test:

You must determine whether independent cover counts are taken in addition to the cashier/server record and whether a comparison is done at the end of the serving period. Select 3 buffet periods and examine the records and record your results.

Eval Method:

File Analysis, Observati

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copies of the reconciliation document that shows the comparison between the "point of entry" count and the "payment" count.

Expected Results to Pass:

99% accuracy is expected for a pass.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB 15

Audit banquet checks.

Banquet checks must be audited to ensure that all revenue has been recorded.

Source AHMA

Risk: H

Freq: 1

FB 15a Test of Control:Checklist Question:

Are all banquet charges posted?

How to Test:

Run an event listing for the prior full month. Select 10% of the events for audit (every 10th item on the list). Pull a copy of the banquet event order and then examine the banquet postings for those events to determine whether 1) a contract exists, 2) whether the contract was followed, and 3) whether all agreed upon and actual charges were posted.

Eval Method:

File Analysis

How to Document:

Copy of the event listing, the banquet event orders, and the banquet bills/folios. Copy of your analysis indicating whether the records were in order.

Eval By:

F&B Management

Review By:

GM /AGM

Expected Results to Pass:

100 % accuracy.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB 16**Source** AHMA**Risk:** H**Freq:**

1

Establish procedures for banquet cash bars.

Are there procedures established to independently calculate banquet cash bar sales for comparison to posted/collected sales?

FB 16a Test of Control:Checklist Question:

Are banquet cash bars audited?

How to Test:

Run a banquet event listing for the prior month and identify 10% of the banquet cash bars. Examine banquet cash bar reconciliation records. Beverage consumption records must be compared to banquet cash bar sales records. Expected sales are calculated and compared to actual sales.

Eval Method:

File Analysis

How to Document:

Copy of event listing with cash bars identified and 10% selected. Copies of cash bar audit documentation.

Eval By:

F&B Management

Review By:

GM /AGM

Expected Results to Pass:

100% audit completed. Reconciliations indicate 95% accuracy between expected and actual.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB 16b Test of Control:Checklist Question:

Is all banquet cash bar revenue posted?

How to Test:

Use the same event listing and selections as the previous test on bar accountability. Pull the POS or PMS posting records to determine whether the revenue and payment were posted on the day of the event.

Eval Method:

File Analysis

How to Document:

Copy of the posting record.

Eval By:

F&B Management

Review By:

GM /AGM

Expected Results to Pass:

100% posting on the day of the event.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_17	<u>Balance, post, and verify all F&B transactions by Night and Income Audit.</u>	Source	AHMA	Risk:	H	Freq:	1
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Prepare daily F&B report and balancing to Z readings, F&B checks, hotel daily report, and settlement report. Independently verify by an Income audit and verification and the preparation of the daily hotel revenue journal.

FB_17a Test of Control:

Checklist Question:

Do F&B income audit procedures include reconciliation of settlements to cash drops, credit card settlements and room charges?

How to Test:

Examine income audit procedures to establish whether the following procedures are included:
1) Reported settlements are compared to actual cash drops, credit card payments and roomcharges; and overages/shortages are recorded and reported. 2) Adjustments to revenue are reviewed by the income auditor 3) statistical counts of covers and/or guest checks are recorded, 4) all F&B transactions are reconciled and posted to the financial system either through interface or by revenue journal.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copies of daily reconciliation worksheets and completed income audit checklists.

Expected Results to Pass:

95% compliant.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_18	<u>FOOD AND BEVERAGE REVENUE , c. Minimizing General Risks</u>	Source	AHMA	Risk:	H	Freq:	2
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Establish a food safety program.

Typically the hotel will have a food safety program that includes food handling certification and training for food service workers as well as inspections of food facilities.

FB_18a Test of Control:

Checklist Question:

Does the hotel have an established food safety program?

How to Test:

Examine the SOP for the food safety program and determine whether 1) the SOP exists and 2) whether it has been followed.

Eval Method:

File Analysis

Eval By:

F&B Management

Review By:

GM /AGM

How to Document:

Copy of the SOP. List of food service workers. Copy of certification, training and inspection documentation. Annotation of worker list to show whether certification/training occurred as scheduled by the SOP.

Expected Results to Pass:

An SOP exists and 100% of employees on duty for 3 months or longer shall have training and/or certification.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.

FB_19a Test of Control:

Checklist Question:

Does the hotel have an alcohol awareness program in place and operating?

How to Test:

Examine the SOP for alcohol awareness and determine whether 1) the SOP exists and 2) whether it has been followed.

Eval Method:

File Analysis

Eval By:

Training

How to Document:

Copy of the SOP. List of alcohol serving workers. Copy of training documentation. Annotation of worker list to show whether training occurred as scheduled by the SOP.

Review By:

GM /AGM

Expected Results to Pass:

95% of employees received training as scheduled by the SOP.

Followup If Failed:

If the control is not in place or is not working, implement the control and retest in 30 days.